

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:	Sports One Superstores Corp	§	Case No. 22-30085-sgj7
		§	
		§	
Debtor(s)		§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 11 of the United States Bankruptcy Code was filed on 01/20/2022. The case was converted to one under Chapter 7 on 06/30/2022. The undersigned trustee was appointed on 07/01/2022.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 46,767.55

Funds were disbursed in the following amounts:

Payments made under an interim distribution	0.00
Administrative expenses	0.00
Bank service fees	378.75
Other payments to creditors	0.00
Non-estate funds paid to 3rd Parties	0.00
Exemption paid to the debtor	0.00
Other payments to the debtor	0.00

Leaving a balance on hand of ¹	\$	46,388.80
---	----	-----------

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 11/21/2022 and the deadline for filing governmental claims was 12/27/2022. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$5,426.76. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$5,426.76, for a total compensation of \$5,426.76.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$37.50, for total expenses of \$37.50.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/12/2023

By: /s/ Anne Elizabeth Burns
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Page: 1

Case Number: 22-30085 SGJ
Case Name: Sports One Superstores Corp

Trustee: Anne Elizabeth Burns
Filed (f) or Converted (c): 06/30/22 (c)
\$341(a) Meeting Date: 07/27/22
Claims Bar Date: 11/21/22

Period Ending: 06/12/23

1 Ref #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property Abandoned OA=\$554(a) Abandon	6 Sale/Funds Received by the Estate	7 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Cash on hand	5,900.00	6.54		6.54	FA
2	Bank of America Checking 6425	129,041.00	1.00		0.00	FA
3	Sports merchandise 500,000 Liquidation	200,000.00	36,447.04		36,447.04	FA
4	Store Fixtures	80,000.00	3,039.92		3,039.92	FA
5	Filing cabinets, desks, office chairs 50,000 Liquidation	20,000.00	7,274.05		7,274.05	FA
6	Sportsonesuperstores.com 7,200	Unknown	0.00		0.00	FA
TOTALS (Excluding Unknown Values)		\$434,941.00	\$46,768.55		\$46,767.55	\$0.00

Major activities affecting case closing:
STATUS AS OF 04/26/2023:

Asset #2: Update - Investigation of BOFA accounts completed. No Debtor accounts found.

Claims: Trustee has completed review of claims.

Professionals: Trustee's counsel's fee application approved per DN 164. Trustee's accountant's fee application pending at DN 165.

STATUS AS OF 09/30/2022:

On 01/20/2022 Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code, in the U.S. Bankruptcy Court for the Northern District of Texas, Dallas Division. The case was converted to a case under Chapter 7 on 06/30/2022.

Asset #1: Cash found by auctioneer and turned over with auction proceeds.

Asset #2: Trustee made demand on Bank of America for turnover of bank balance the day of Trustee's appointment. Bank had no record of account. Trustee filed Notice of Subpoena to Bank of America to further investigate whereabouts of funds. Trustee also filed a Notice of Subpoena to Navy Federal Credit Union after finding check stock at Debtor's business.

Asset #3-5: Sale of Debtor's inventory, furniture, equipment, and fixtures via online auction per DN 132.

Professionals: Order granting employment of Cavazos Hendricks Poirot, P.C. [130] entered on 08/03/2022. Order granting employment of Auctioneer Rosen Systems, Inc. [129] entered on 08/03/2022. Order granting employment of Sheldon Levy, CPA [149] entered on 10/11/2022.

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Page: 2

Initial Projected Date of Final Report (TFR): October 31, 2023

Current Projected Date of Final Report (TFR): October 31, 2023

June 12, 2023

Date

/s/ Anne Elizabeth Burns

Anne Elizabeth Burns

Form 2
Cash Receipts and Disbursements Record

Exhibit B

Page: 1

Case Number: 22-30085 SGJ
Case Name: Sports One Superstores Corp
Taxpayer ID#: **_***5324
Period Ending: 06/12/23

Trustee: Anne Elizabeth Burns
Bank Name: Flagstar Bank, N.A.
Account: *****6931 - Checking
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
08/31/22		Rosen Systems, Inc.	Auction Sale Proceeds - DN 124, 132		46,767.55		46,767.55
08/31/22	Asset #1		Cash found by auctioneer and reported in ROS DN [141]. 6.54	1129-000			46,767.55
08/31/22	Asset #3		Auction Sale Proceeds - DN 124, 132 36,447.04	1129-000			46,767.55
08/31/22	Asset #4		Auction Sale Proceeds - DN 124, 132 3,039.92	1129-000			46,767.55
08/31/22	Asset #5		Auction Sale Proceeds - DN 124, 132 7,274.05	1129-000			46,767.55
08/31/22							46,767.55
09/30/22		Signature Bank	Bank and Technology Services Fee	2600-000		76.00	46,691.55
10/31/22		Signature Bank	Bank and Technology Services Fee	2600-000		75.87	46,615.68
11/30/22		Signature Bank	Bank and Technology Services Fee	2600-000		75.75	46,539.93
12/30/22		Signature Bank	Bank and Technology Services Fee	2600-000		75.63	46,464.30

Form 2
Cash Receipts and Disbursements Record

Exhibit B

Page: 2

Case Number: 22-30085 SGJ
Case Name: Sports One Superstores Corp
Taxpayer ID#: **_***5324
Period Ending: 06/12/23

Trustee: Anne Elizabeth Burns
Bank Name: Flagstar Bank, N.A.
Account: *****6931 - Checking
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Receipts \$	Disbursements \$	Checking Account Balance
01/31/23		Signature Bank	Bank and Technology Services Fee	2600-000		75.50	46,388.80

ACCOUNT TOTALS	46,767.55	378.75	\$46,388.80
Less: Bank Transfers	0.00	0.00	
Subtotal	46,767.55	378.75	
Less: Payment to Debtors		0.00	
NET Receipts / Disbursements	\$46,767.55	\$378.75	

Net Receipts:	\$46,767.55
Net Estate:	\$46,767.55

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****6931	46,767.55	378.75	46,388.80
	\$46,767.55	\$378.75	\$46,388.80

Exhibit C
Claims Register
Case: 22-30085-SGJ Sports One Superstores Corp

Total Proposed Payment: \$46,388.80

Claims Bar Date: 11/21/22

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
	Anne Elizabeth Burns 900 Jackson Street Suite 570 Dallas, TX 75202 2100-00 Trustee Compensation, 200	Admin Ch. 7 08/31/22		\$5,426.76 \$5,426.76	\$0.00 \$5,066.55	\$5,426.76
	Rosen Systems, Inc. 2323 Langford Street Dallas, TX 75208 3992-00 Other Professional Expenses, 200	Admin Ch. 7 11/10/22	10-11-2022 -- Order on Rosen Fee App entered [DN 150]	\$0.00 \$6,519.63	\$0.00 \$6,086.88	\$6,519.63
	Danbury Partners, Ltd. 2990-00 Other Chapter 7 Administrative Expenses, 200	Admin Ch. 7 11/10/22	11-02-2022 -- Order on Danbury's Admin Expense Claim [DN 157]	\$0.00 \$24,292.14	\$0.00 \$22,679.72	\$24,292.14
	Cavazos Hendricks Poirot, P.C. 900 Jackson Street Suite 570 Dallas, TX 75202 3110-00 Attorney for Trustee Fees (Trustee Firm), 200	Admin Ch. 7 02/16/23	02-24-2023 -- Order on CHP Fee App entered DN 164	\$10,021.50 \$10,021.50	\$0.00 \$9,356.31	\$10,021.50
	Cavazos Hendricks Poirot, P.C. 900 Jackson Street Suite 570 Dallas, TX 75202 3120-00 Attorney for Trustee Expenses (Trustee Firm), 200	Admin Ch. 7 02/16/23	02-24-2023 -- Order on CHP Fee App entered DN 164	\$896.06 \$896.06	\$0.00 \$836.58	\$896.06
	Danbury Partners, Ltd. 6990-00 Other Prior Chapter Administrative Expenses, 300	Admin Ch. 11 02/16/23	06-30-2022: Order Allowing Chapter 11 Admin Expense Claim DN 113	\$24,127.76 \$24,127.76	\$0.00 \$0.00	\$24,127.76
	The Tittle Law Group, PLLC 5550 Granite Parkway, Suite 220 Plano, TX 75024 6700-00 Other Professional Fees (Prior Chapter), 300	Admin Ch. 11 02/16/23	06-17-2022: Order Granting Chapter 11 Counsel's Fee App DN 101	\$55,520.75 \$55,520.75	\$0.00 \$0.00	\$55,520.75
	The Tittle Law Group, PLLC 5550 Granite Parkway, Suite 220 Plano, TX 75024 6710-00 Other Professional Expenses (Prior Chapter), 300	Admin Ch. 11 02/16/23	06-17-2022: Order Granting Chapter 11 Counsel's Fee App DN 101	\$569.82 \$569.82	\$0.00 \$0.00	\$569.82
	Sheldon E. Levy, CPA 6320 Southwest Blvd. Suite 204 Fort Worth, TX 76109 3410-00 Accountant for Trustee Fees (Other Firm), 200	Admin Ch. 7 05/23/23	05-18-2023 -- Order Approving Accountant Fee App DN 170	\$1,917.50 \$1,917.50	\$0.00 \$1,790.22	\$1,917.50
	Sheldon E. Levy, CPA 6320 Southwest Blvd. Suite 204 Fort Worth, TX 76109 3992-00 Other Professional Expenses, 200	Admin Ch. 7 05/23/23	05-18-2023 -- Order Approving Accountant Fee App DN 170	\$75.75 \$75.75	\$0.00 \$70.72	\$75.75

Exhibit C
Claims Register
Case: 22-30085-SGJ Sports One Superstores Corp

Total Proposed Payment: \$46,388.80

Claims Bar Date: 11/21/22

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
	Anne Elizabeth Burns 900 Jackson Street Suite 570 Dallas, TX 75202 2200-00 Trustee Expenses, 200	Admin Ch. 7 06/08/23		\$37.50 \$37.50	\$0.00 \$35.01	\$37.50
1	Spectrum Attn: Legal 400 Atlantic St Stamford, CT 06901 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 02/16/22		\$384.22 \$384.22	\$0.00 \$0.00	\$384.22
2	Internal Revenue Office Centralized Insolvency Operation Post Office Box 7346 Philadelphia, PA 19101-7346 5800-00 Claims of Governmental Units, 570	Priority 03/01/22		\$1,101.60 \$1,101.60	\$0.00 \$0.00	\$1,101.60
3	Reliant Energy Retail Services, LLC Attention: Bankruptcy Department P.O. Box 1046 Houston, TX 77251-9995 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 04/01/22		\$2,503.65 \$2,503.65	\$0.00 \$0.00	\$2,503.65
4	AT&T Mobility II LLC %AT&T SERVICES INC. KAREN A. CAVAGNARO PARALEGAL ONE AT&T WAY, SUITE 3A104 BEDMINSTER, NJ. 07921 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 05/17/22		\$7,065.34 \$7,065.34	\$0.00 \$0.00	\$7,065.34
5-2	Comptroller of Public Accounts C/O Office of the Attorney General Bankruptcy - Collections Division MC-008 PO Box 12548 Austin, TX 78711-2548 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 05/18/22	Claim amended 7/08/2022	\$250.00 \$250.00	\$0.00 \$0.00	\$250.00
5-2	Comptroller of Public Accounts C/O Office of the Attorney General Bankruptcy - Collections Division MC-008 PO Box 12548 Austin, TX 78711-2548 5800-00 Claims of Governmental Units, 570	Priority 05/18/22	Claim amended 7/08/2022	\$2,514.06 \$2,514.06	\$0.00 \$0.00	\$2,514.06
6-2	Danbury Partners, Ltd. c/o Nicoud Law 10440 N. Central Expressway Suite 800 Dallas, TX 75231 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 05/27/22	02-16-2023: Trustee to request claimant amend to unsecured; Claim amended 2/17/2023	\$411,741.63 \$411,741.63	\$0.00 \$0.00	\$411,741.63

Exhibit C
Claims Register
Case: 22-30085-SGJ Sports One Superstores Corp

Total Proposed Payment: \$46,388.80

Claims Bar Date: 11/21/22

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
7	United States Trustee 1100 Commerce St. Room 976 Dallas, TX 75242 2950-00 U.S. Trustee Quarterly Fees, 200	Admin Ch. 7 07/11/22		\$500.00 \$500.00	\$0.00 \$466.81	\$500.00
8	U.S. Small Business Administration 200 W. Santa Ana Blvd Suite 740 Santa Ana, CA 92701 4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100	Secured 08/17/22	02-16-2023: Trustee changed to unsecured in software, Trustee to ask SBA to withdraw or amend to unsecured, changed to unsecured for purposes of draft distribution report to CPA 02-22-2023: Claim withdrawn by SBA.	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
9	Spectrum Attn: Legal 400 Atlantic St Stamford, CT 06901 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 08/25/22		\$470.74 \$470.74	\$0.00 \$0.00	\$470.74
10	Spectrum Attn: Legal 400 Atlantic St Stamford, CT 06901 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 08/25/22		\$1,378.05 \$1,378.05	\$0.00 \$0.00	\$1,378.05
11	Navy Federal Credit Union P.O. Box 3000 Merrifield, VA 22119 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 09/13/22		\$148.50 \$148.50	\$0.00 \$0.00	\$148.50
Case Total:				\$557,462.96	\$0.00	\$557,462.96

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 22-30085-SGJ
Case Name: Sports One Superstores Corp
Trustee Name: Anne Elizabeth Burns

Balance on hand: \$ 46,388.80

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
8	U.S. Small Business Administration	0.00	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00
Remaining balance: \$ 46,388.80

Application for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Anne Elizabeth Burns	5,426.76	0.00	5,066.55
Trustee, Expenses - Anne Elizabeth Burns	37.50	0.00	35.01
Attorney for Trustee, Fees - Cavazos Hendricks Poirot, P.C.	10,021.50	0.00	9,356.31
Attorney for Trustee, Expenses - Cavazos Hendricks Poirot, P.C.	896.06	0.00	836.58
Accountant for Trustee, Fees - Sheldon E. Levy, CPA	1,917.50	0.00	1,790.22
Fees, United States Trustee	500.00	0.00	466.81
Other, Expenses - Danbury Partners, Ltd.	24,292.14	0.00	22,679.72
Other, Expenses - Rosen Systems, Inc.	6,519.63	0.00	6,086.88
Other, Expenses - Sheldon E. Levy, CPA	75.75	0.00	70.72

Total to be paid for chapter 7 administration expenses: \$ 46,388.80
Remaining balance: \$ 0.00

Application for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other, Fees - The Tittle Law Group, PLLC	55,520.75	0.00	0.00
Other, Expenses - Danbury Partners, Ltd.	24,127.76	0.00	0.00
Other, Expenses - The Tittle Law Group, PLLC	569.82	0.00	0.00

Total to be paid for prior chapter administration expenses: \$ 0.00
Remaining balance: \$ 0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$3,615.66 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	Internal Revenue Office	1,101.60	0.00	0.00
5-2	Comptroller of Public Accounts	2,514.06	0.00	0.00

Total to be paid for priority claims: \$ 0.00

Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$423,942.13 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.000 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Spectrum	384.22	0.00	0.00
3	Reliant Energy Retail Services, LLC	2,503.65	0.00	0.00
4	AT&T Mobility II LLC	7,065.34	0.00	0.00
5-2	Comptroller of Public Accounts	250.00	0.00	0.00
6-2	Danbury Partners, Ltd.	411,741.63	0.00	0.00
9	Spectrum	470.74	0.00	0.00
10	Spectrum	1,378.05	0.00	0.00
11	Navy Federal Credit Union	148.50	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claims dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
NONE				

Total to be paid for tardy general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
NONE				

Total to be paid for subordinated claims: \$ 0.00
Remaining balance: \$ 0.00